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SURFACE TRANSPORTATION BOARD

'IA UPS 2nd DAY AIR

September 10, 2009

FIRST UNION RAIL

One O'Hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018

Tel. 847.318.7575 Fax. 847.318.7588

> Ms. Anne K. Quinlan Surface Transportation Board 395 E Street, S.W., Suite 100 Washington, DC 20024

Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Termination

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals of a Memorandum of Lease Termination, dated September 1, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed on May 9, 2008 at 4:32 p.m. with the Surface Transportation Board under Recordation Number 27252-E.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation

One O'Hare Centre

6250 River Road, Suite 5000

Rosemont, IL 60018

Lessee: Wisconsin Central, Ltd.

c/o Canadian National Railway 935 de la Gauchetiere St. West

Montreal, Quebec H3B 2M9

Canada

A description of the railroad equipment covered by the enclosed document is forty nine (49) coil gondola cars with SSAM marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows:

Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne

Senior Rail Documentation Specialist

Erran Dunne

Enclosures

(WC039)

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MEMORANDUM OF LEASE TERMINATION - RIDER NO. 14 SURFACE IRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE TERMINATION (the "Memorandum") is made and entered into as of Joseph 2009 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Wisconsin Central Ltd. ("Lessee"), an Illinois corporation.

WITNESSETH:

WHEREAS, Lessor and Lessee entered into that certain Lease Agreement dated as of January 1. 2004 and Rider No. 14 dated April 1, 2006 (collectively, the "Lease"), whereby Lessor has agreed to lease to Lessee certain railcars as more particularly described in on Exhibit A (the "Equipment"); and

WHEREAS, Lessor and Lessee entered into that certain Memorandum of Lease dated as of April 1, 2006, evidencing the above-described Lease of such Equipment, which was filed at the Surface Transportation Board on May 9, 2008 at 4:32 p.m. with primary recordation number 27252-E.

WHEREAS, the Lease between Lessor and Lessee has been terminated; and

NOW, THEREFORE, the Lessor desires to clarify the public record state as follows:

- 1. This Notice serves as notice that the Lease between Lessor and Lessee relating to the Equipment and evidenced by the Memorandum of Lease filed with the Surface Transportation Board, has been terminated in all respects.
- 2. All of the interest of the Lessee, its successors and assigns, in the equipment arising pursuant to the Lease have been terminated.
- 3. Lessor wishes to record this Notice of Termination of Lease and Termination of Memorandum of Lease so as to release the lien with respect to the Equipment.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written (and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below and that the execution of this Memorandum was the free act and deed of its corporation).

LESSOR:

FIRST UNION RAIL CORPORATION

Name: Richard F. Seymour

litle: Vice President Sales & Marketing

Signature.

EXHIBIT A to MEMORANDUM OF TERMINATION OF LEASE

NUMBER OF CARS: Forty nine (49).

DESCRIPTION OF CARS: Coil gondola cars, 42 ft., 1200 c.f., 286 GRL w/insulated hoods,

116-ton load limit, built in 1999-2000 (E241).

CAR NUMBERS:

062400	SS	AM	062426
062401	SS	AM	062427
062402	SS	AM	062428
062403	SS.	AM	062429
062404	SS	ΑM	062430
062405	SS	AM	062431
062406	SS.	AM	062432
062407	SS.	AM	062433
062408	SS	AM	062434
062409	SS	AM	062435
062410	SS	AM	062436
062411	SS.	AM	062437
062412	SS.	AM	062438
062414	SS.	AM	062439
062415	SS.	AM	062440
062416	SS	AM	062441
062417	SS	AM	062442
062418	SS.	AM	062443
062419	SS.	AM	062444
062420	SS.	AM	062445
062421	SS.	AM	062446
062422	SS.	AM ု	062447
062423	SS.	AM	062448
062424*	SS	AM	062449
062425			
	062401 062402 062403 062404 062405 062406 062407 062408 062409 062410 062411 062412 062414 062415 062416 062417 062418 062419 062420 062421 062422 062423 062424*	062401 SS. 062402 SS. 062403 SS. 062404 SS. 062405 SS. 062406 SS. 062407 SS. 062408 SS. 062409 SS. 062410 SS. 062411 SS. 062412 SS. 062414 SS. 062415 SS. 062416 SS. 062417 SS. 062418 SS. 062420 SS. 062421 SS. 062422 SS. 062423 SS. 062424* SS.	062401 SSAM 062402 SSAM 062403 SSAM 062404 SSAM 062405 SSAM 062406 SSAM 062407 SSAM 062408 SSAM 062409 SSAM 062410 SSAM 062411 SSAM 062412 SSAM 062413 SSAM 062414 SSAM 062415 SSAM 062416 SSAM 062417 SSAM 062418 SSAM 062419 SSAM 062420 SSAM 062421 SSAM 062422 SSAM 062423 SSAM 062424* SSAM

^{*}Destroyed